

N. H. DUPL

PEACE



Lebanon, New Hampshire

1945

ANNUAL REPORTS
OF THE
SELECTMEN
AND OTHER
TOWN OFFICERS



For the Year Ending December 31

1944

Printed by
CORY-HEWITT PRESS, INC.
Lebanon, New Hampshire

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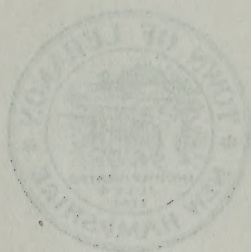
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Printed by
GARY-BUNNITT PRESS, INC.
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TOWN OFFICERS

- Moderator**—Norris Cotton
Town Clerk—Joseph C. Smith
Selectmen—Joseph B. Perley, Chairman; Julius E. Hazen, Henry H. Rogers
Highway Agent—Wallace E. Stockwell
Tax Collector—Milo L. Knight
Town Treasurer—Herbert V. Palumbo
Health Officer—George U. L. Leavitt
Milk Inspector—W. B. Mowers
Town Agent—William J. Murphy
Chief of Police—Clarence W. Wright
Police Officers—Clayton S. Roy, Raymond C. Roy, Floyd M. Lackey, Myrl R. Eaton, Sylvio J. Desroches
Special Officers—Clarence L. Hastings, William B. Hariman, George U. L. Leavitt
Judge of Municipal Court—Mark E. Powers
Special Justice—S. Lane Dwinell
Probation Officer—Ernest P. Conlon
Dog Constable—Clarence W. Wright
Supervisors of Check List—Joseph Williams, John E. Connors, Paul T. McNamara
Trustees of Trust Funds—Milo L. Knight, Bert P. Shores, Maude B. Marston
Trustees of the Public Library—Clifton Waldo, Fannie Bean, Arthur W. Burnham, Mary E. Hough, Henry Ford, C. Elbert Dole
Cemetery Committee—Joseph B. Perley, Julius E. Hazen, Henry H. Rogers, S. E. Lamotte, Maude B. Marston
Treasurer of the Cemetery Committee—Maude B. Marston
Surveyors of Wood and Lumber—H. A. Follensbee, W. B. True
Fence Viewers—H. A. Follensbee, W. B. True
Budget Committee—Charles Foster, Charles W. Goss, J. A. H. Levesque, Roy Hathorn, Stuart B. Emerson, Lane Dwinell, Frank S. Fifield, Eric H. Garrett, George Edson, Stanley S. Jackson, Robert D. Patch, Stanley M. Currier

WARRANT FOR THE ANNUAL MEETING
March 13, 1945

State of New Hampshire

To the inhabitants of the Town of Lebanon qualified to vote in town affairs:

You are hereby notified to meet at the Town Hall in said Town on the second Tuesday of March next at 9:30 o'clock in the forenoon to act upon the following subjects; said meeting to be held open until seven o'clock in the afternoon:

First—To see if the Town will vote to accept the report of the Budget Committee and vote to adopt their recommendations as printed.

Second—To see if the Town will vote to authorize the Selectmen to hire money in anticipation of taxes.

Third—To see if the Town will vote to petition the State Tax Commission to have an audit made by the Municipal Accounting Division.

Fourth—To see if the Town will vote to authorize the Selectmen to discontinue the Wilder Bridge so-called at East Wilder and the approach highway between the bridge and East Wilder road, if and when the owners of the dam build the contemplated dam over the Connecticut River below said bridge; and also to instruct the Selectmen to make such arrangements with said owners as may appear to be for the best interests of the Town.

Fifth—To see if the Town will vote to raise and appropriate sufficient funds to build an administration building at Lebanon's Airport.

Sixth—To see if the Town will vote to establish a new airport commission and authorize said commission to administer any and all sums of money appropriated by the Town for airport purposes.

Seventh—To see if the Town will vote to direct the Selectmen to enact the necessary ordinance or ordinances regarding hawkers and peddlers for the protection of Lebanon merchants in conformity with the Laws of the State of New Hampshire.

Eighth—To see if the Town will vote to direct the Selectmen to issue permits to the Robert P. Snow Post, Veterans of Foreign Wars and the Arthur G. Guyer Post No. 22, American Legion to conduct a Carnival for one week each on the Johnson Lot on Seminary Hill in West Lebanon during the summer of 1945.

Ninth—To see if the Town will vote to transfer \$10,000.00 from the cash balance of the Town to a capital reserve fund, said fund to be divided into the following parts: \$5,000.00 for new highway equipment and \$5,000.00 for sidewalk construction and/or equipment.

Tenth—To see if the Town will appropriate the sum of \$5,000.00 yearly as a depreciation fund for road equipment.

Eleventh—To see if the Town will vote the sum of \$7,000.00 for re-surfacing the street and reconstructing sidewalks on High Street.

Twelfth—To see if the Town will appropriate the sum of \$10,000.00 for systematic collection of garbage and ashes.

Thirteenth—To see if the Town will vote to hear the report of the Incinerator Committee and act thereon.

Fourteenth—To choose a Selectman for the ensuing three years.

Fifteenth—To choose a Town Clerk, a Tax Collector, Overseer of the Poor, Treasurer, a Highway Agent, and a Chief of Police for the ensuing year.

Sixteenth—To choose two Library Trustees for the ensuing three years.

Seventeenth—To choose a Trustee to administer the Trust Funds for the ensuing three years.

Eighteenth—To choose four members to act on the Budget Committee for the ensuing three years.

Nineteenth—To bring in your votes on the following question: "To see if the Town will vote to support United States membership in a general system of international cooperation, such as that proposed at the Dumbarton Oaks Conference, having police power to maintain the peace of the world."

Twentieth—To transact any other business that may properly come before the meeting.

Given under our hands and seal this 26th day of February, 1945.

Joseph B. Perley,
Julius E. Hazen,
Selectmen of Lebanon, N. H.

A true copy of Warrant: Attest:

Joseph B. Perley,
Julius E. Hazen,
Selectmen of Lebanon, N. H.

BUDGET OF THE TOWN OF LEBANON

**Estimates of Revenue and Expenditures for the Ensuing
Year January 1, 1945 to December 31, 1945**

**Compared with
Actual Revenue and Expenditures of the Previous Year
February 1, 1944 to December 31, 1944**

SOURCES OF REVENUE				
	Actual Revenue Previous Year 1944	Estimated Revenue Ensuing Year 1945	Increase	Decrease
From State:				
Interest and Dividends				
Tax	\$ 3,883.38	\$ 3,500.00	\$	\$
Railroad Tax	12,015.48	11,500.00		
Savings Bank Tax	1,551.43	1,500.00		500.00
From Local Sources Except Taxes:				
Business Licenses and Permits	590.00	500.00		
Fines and Forfeits, Muni- cipal Court	1,000.00	1,000.00		
Rent of Town Hall and Other Buildings	6,395.00	7,000.00		
Rent of Other Town Property	120.00			
Motor Vehicle Permit Fees	5,130.95	3,000.00		
Lebanon Improvement Society	10,000.00	10,000.00		
From Local Taxes Other Than Property Taxes:				
(a) Poll Taxes—Reg. @ \$2	6,952.00	5,600.00		
(b) National Bank Stock Taxes Taxes	964.00	950.00		
Total Revenue from all Sources except Property Taxes	\$ 48,602.24	\$ 44,550.00		
Amount to be Raised by Property Taxes		85,416.00		
TOTAL REVENUES		\$129,966.00		

PURPOSES OF EXPENDITURES

	Actual Expend. Previous Year 1944	Estimated Expend. Ensuing Year 1945	Increase	Decrease
General Government:				
Town Officers' Salaries	\$ 4,766.66	\$ 5,200.00	\$	\$
Town Officers' Expenses	2,732.91	3,000.00		
Election and Registration Expenses	859.44	250.00		750.00
Municipal Court Expenses	1,213.62	1,800.00		
Expenses Town Hall and Other Town Bldgs.	12,402.30	12,000.00		
Protection of Persons and Property:				
Police Department	12,354.80	14,400.00	1,100.00	
Fire Department	412.92	500.00		
Moth Extermination— Blister Rust		300.00		
Health:				
Visiting Nurse	1,000.00	1,000.00		
Health Department, in- cluding hospitals	3,926.65	4,000.00		
Vital Statistics		100.00		
Sewer Maintenance	3,468.61	3,500.00		
Highways and Bridges:				
Town Maintenance	24,286.02	30,000.00	7,500.00	
Street Lighting	9,498.93	10,500.00		
Sidewalks	3,075.64	3,500.00	500.00	
Town Road Aid	482.76	966.00	484.00	
Milk Inspection	300.00	100.00		200.00
New Equipment Reserve		5,000.00		
Libraries:				
Leb. \$1600; W. Leb. \$700	2,300.00	2,300.00		
Public Welfare:				
Town Poor	4,261.71	6,000.00	1,500.00	
Old Age Assistance	4,846.56	6,000.00		
Patriotic Purposes:				
Memorial Day and Other Celebrations	143.70	150.00		
Recreation:				
Leb. \$800; W.L. \$200; Band \$300				
Parks and Playgrounds, incl. band concerts	1,272.21	1,300.00	200.00	
Public Service Enterprises:				
Cemeteries				
Leb. \$2000; W.L. \$650	2,650.00	2,650.00		
Interest:				
On Temporary Loans	226.67	250.00		50.00
Airport	117.95	10,000.00	10,000.00	
Dartmouth-Lake Sunapee Region	200.00	200.00		
General Expenses	5,789.54	5,000.00		
TOTAL EXPENDITURES	\$102,589.60	\$129,966.00		

ANALYSIS ASSESSMENT VALUATION

For the Year 1944		Assessed Value
Classification		
Lands and Buildings		\$5,877,080.00
Growing Wood and Timber	\$20,185.00	
Electric Plants		531,000.00
Horses	166	17,525.00
Oxen	6	750.00
Cows	967	87,140.00
Other Neat Stock	216	12,620.00
Sheep	188	1,678.00
Hogs	11	185.00
Fowls	6095	6,095.00
Portable Mills	2	1,300.00
Wood, Lumber, etc.		20,000.00
Gasoline Pumps and Tanks		13,300.00
Stock in Trade		740,005.00
Aqueducts	1	250,000.00
Mills and Machinery		290,400.00

Total Valuation

\$7,849,078.00

Poll Taxes—Reg. 2800 at \$2.00	\$5,600.00
Poll Taxes—Sp. 2895 at \$3.00	\$8,685.00
National Bank Stock Taxes	\$ 950.00
Total amount of taxes for local purposes to be committed to collector including town and precinct taxes, regular poll taxes and national bank stock taxes	\$ 230,275.33
Special Poll Taxes	8,685.00

Total Taxes to be Committed to Collector	\$ 238,960.33
Average rate of taxation per one hundred dollars valuation for all purposes	\$ 2.85
Amount of property valuation exempted to soldiers	\$ 95,000.00
Amount of property valuation exempted to blind	\$ 3,000.00
No. of Inventories sent out	1700
No. of Inventories returned	1000

Joseph B. Perley, Lebanon, N. H.

J. E. Hazen, Lebanon, N. H.

Selectmen of Lebanon, N. H.

STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED

Year 1944

Appropriations:

Town Officers' Salaries	\$ 5,200.00
Town Officers' Expenses	3,000.00
Election and Registration Expenses	1,000.00
Municipal Court Expenses	1,800.00
Town Hall and Buildings	12,000.00
Police Department	13,300.00
Fire Department	500.00
Blister Rust—Moth Extermination	300.00
Health Department, inclu. hospitalization	4,000.00
Vital Statistics	100.00
Milk Inspection	300.00
Town Road Aid	482.00
Town Maintenance	22,500.00
Visiting Nurse	1,000.00
General Expenses	5,000.00
Dartmouth-Lake Sunapee Region	200.00
Street Lighting	10,500.00
Sidewalk Maintenance	3,000.00
Sewer Maintenance	3,500.00
Incinerator Survey	500.00
Libraries: Leb. \$1600; W. Leb \$700	2,300.00
Old Age Assistance	6,000.00
Town Poor	4,500.00
Memorial Day	150.00
Parks and Playgrounds, inc. Band Concerts	1,100.00
Cemeteries: Leb. \$2000; W. Leb. \$650	2,650.00
Interest on Temporary Loans	300.00
County Tax	17,225.90
School Tax	136,630.00

Total Town and School Appropriations	\$259,037.90
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Less Estimated Revenues and Credits:

Interest and Dividend Tax	\$ 3,500.00
Railroad Tax	11,500.00
Savings Bank Tax	2,000.00

Motor Vehicle Permit Fees	3,000.00	
Business Licenses and Permits	500.00	
Fines and Forfeits, Mun. Court	1,000.00	
Rent of Town Property	7,000.00	
Cash Surplus	8,000.00	
Lebanon Improvement Society	10,000.00	
Total Revenues and Credits		38,500.00
		<u>\$212,537.90</u>
Plus Overlay		2,012.67
		<u>\$214,550.57</u>
Net Amount to be raised by Taxation		
Less: Regular Poll Taxes at \$2	\$ 5,600.00	
National Bank Stock Taxes	950.00	
		<u>6,550.00</u>
Amount to be raised by property taxes on which tax rate is to be figured		\$208,000.57
Taxes to be Committed to Collector:		
Property Taxes		\$208,000.57
Regular Polls at \$2.00		5,600.00
National Bank Stock Taxes		950.00
Precinct Taxes		15,724.76
Total Taxes—Town and Precinct		<u>\$230,275.33</u>
Special Poll Taxes at \$3.00		8,685.00
Total Taxes to be Committed		<u>\$238,960.33</u>
Tax Rates:		
Town		\$2.65
Lebanon Center precinct		.22
West Lebanon Precinct		.32
Average		\$2.85
Precincts:		
Name	Valuation	Taxes Rate
Lebanon Center	\$5,068,470.00	\$11,150.63 .22
West Lebanon	1,429,415.00	4,574.13 .32

Joseph B. Perley,

J. E. Hazen,

Selectmen of Lebanon, N. H.

R E P O R T
of an audit and examination
of the accounts
of the
TOWN OF LEBANON
made by
THE DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
January 29—February 8, 1945

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

February 23, 1945

Board of Selectmen,
Lebanon, New Hampshire
Gentlemen:

Presented herewith is our report of the audit and examination of the accounts of the Town of Lebanon for the eleven months' period ended December 31, 1944.

Scope of Audit

We examined the accounts of the Selectmen, Treasurer, Tax Collector, Town Clerk, Trustees of Trust Funds, Library Trustees and Library Treasurer, Lebanon and West Lebanon Cemetery Committees and Municipal Court.

Balance Sheets

We present herewith comparative balance sheets for fiscal year ended January 31, 1944 and period ended December 31, 1944, also comparative balance sheets in condensed form for the ten periods January 31, 1936 to December 31, 1944. (Exhibits I & II)

In the eleven months' period ended December 31, 1944, Surplus increased \$607.24 to \$21,578.46, after giving effect to the results for the period as set forth in Exhibit III "Reconciliation of Change in Surplus."

As stated in our report of January 31, 1944, during a ten year period the financial condition of the town had improved to the extent of approximately \$118,000.00, changing from a Net Debt of \$97,027.00 as of Jan. 31, 1935 to a net surplus of \$20,971.22 on Jan. 31, 1944. This position has been maintained and slightly increased during the period ended December 31, 1944. It may be noted that the cash status had also improved.

The average tax rate in Lebanon decreased from \$3.18 in 1935 to \$2.85 in 1944. The average tax rate for the whole state during the same years was \$3.17 and \$3.07, respectively.

Audit Procedure

We examined and audited the accounts and records of all town officials charged with the custody of and who receive and disburse public funds. All recorded cash receipts were checked by source and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from the depository banks. Vouchers and cancelled checks were examined and compared with supporting invoices and payrolls, and checked to entries in the books of record. Additions were tested in all books of record.

Temporary loan notes paid during the period were examined and found to have been cancelled.

Tax Accounts

The tax warrant for the levy of 1944, of Collector Milo L. Knight, was audited and balanced as indicated by Schedule B. Prior year tax warrants of 1943, 1942, 1941 and 1940 were also examined and are summarized in Schedule B-2.

Tax Sale accounts were examined and the activity for the period is set forth in Schedule B-3.

Town Clerk

The accounts and records of the Town Clerk pertaining to motor vehicle permits and dog licenses issued were examined. All funds received from these sources were properly accounted for through remittances to the Town Treasurer. (Schedule C)

Trust Funds

(Schedules D, D-1, D-2, D-3 and D-4)

The records of the Trustees of Trust Funds were examined. Principal and income were found to be in the form of deposits in savings banks and securities as follows:

New Hampshire Savings Bank	\$14,575.97
Mascoma Savings Bank	37,785.25
Merrimack County Savings Bank	3,336.13
Amoskeag Savings Bank	4,085.90
Dartmouth Savings Bank	13,097.45
Total	\$72,880.70

U. S. Defense Bonds	4,000.00
Total Trust Funds	<u>\$76,880.70</u>

During the year new funds were added in the amount of \$2,158.58. (Schedule D-1)

The disbursements of trust fund income was found to have been properly made.

It will be noted that compared to the previous period income from trust funds shows a slight reduction from 1.88 % to 1.79 %. (Schedule D-2)

As reported in our previous audit several of the library trust funds are held by the Treasurer of the library, and we again call attention to the law that "The Trustees of Trust Funds shall have custody of all trust funds held by their town."

General Comments

For the purpose of showing Balance Sheet Assets on a more current basis it was considered advisable to charge off to Surplus the item of "Property Bought By Town" in the sum of \$1,422.81.

The financial accounts and records of all town officials which were examined were found to be in good condition and in accordance with prescribed methods.

In accordance with the provisions of Section 31, Chapter 211, of the Laws of 1939, this report or a summary of its essential features should be published in the next annual town report.

During the course of our examination, officials and office personnel assisted us for which we extend our thanks.

Very truly yours

Harold G. Fowler
Director

Division of Municipal Accounting
State Tax Commission

Lawton B. Chandler }
Frank W. Morrill }
Auditors

Harry G. Hager }
Ralph F. Seavey }
Accountants

**DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION**

Concord, New Hampshire

February 23, 1945

Certificate of Audit

This is to certify that we have audied the accounts and records of the Town of Lebanon for the eleven months ended December 31, 1944. In our opinion, the Exhibits and Schedules included herewith, subject to comments included in our letter of transmittal, present a correct statement of the assets and liabilities and financial transactions of the town for the period under examination.

Respectfully submitted,

Harold G. Fowler

Director

**Division of Municipal Accounting
State Tax Commission**

**Lawton B. Chandler }
Frank W. Morrill }
Auditors**

**Harry G. Hager }
Ralph F. Seavey }
Accountants**

TOWN OF LEBANON

EXHIBITS: Index of Report of Audit

- I—Comparative Balance Sheets, January 31, 1944 and December 31, 1944.
- II—Comparative Balance Sheets, January 31, 1936 to December 31, 1944.
- III—Reconciliation of Change in Surplus.
- IV—Statement of Indebtedness, Valuations and Taxes, Period January 31, 1935 to December 31, 1944.
- V—Comparative Statement of Taxable Valuation and Taxes Assessed (1935 to 1944).
- VI—Comparative Statement of Appropriations and Expenditures Period Ended December 31, 1944.
- VII—Comparative Statement of Actual and Estimated Revenues, Period Ended December 31, 1944.

SCHEDULES:

Treasurer

- A—Summary of Cash Receipts and Expenditures, Period Ended December 31, 1944.
- A—1—Proof of Treasurer's Cash Balance, December 31, 1944.
- A—2—General Expenses.

Tax Collector

- B—Summary of Tax Warrant—Levy of 1944.
- B—1—Summary of Special Bonus Taxes—1944.
- B—2—Previous Years' Tax Warrant Accounts.
- B—3—Summary of Tax Title Account.

Town Clerk

- C—Summary of Motor Vehicle Permit Fees and Dog License Accounts.

Trust Funds

- D—Summary of Trust Fund Principal, Income and Investments.
- D—1—New Trust Funds Created.
- D—2—Trust Fund Principal, Income Invested and Interest Return.
- D—3—Summary of Income Checking Account.
- D—4—Summary of Eldredge Land Account.

Financial Reports

- E—Report of Lebanon Cemetery Committee.
- E—1—Report of West Lebanon Cemetery Committee.
- E—2—Report of Public Library.
- E—3—Report of Public Library Trustees.
- E—4—Report of Municipal Court.

Surety Bonds

- F—Town Officers' Bonds—1944.

EXHIBIT I
TOWN OF LEBANON
 Comparative Balance Sheets
 January 31, 1944 and December 31, 1944

Assets	January 31, 1944	December 31, 1944
Cash in Bank:		
National Bank of Lebanon	\$13,997.59	\$41,948.69
Uncollected Taxes:		
Levy of 1944		\$ 3,422.94
Levy of 1943	\$1,074.39	155.90
Levy of 1942	326.50	120.50
Levy of 1941	181.50	72.00
Levy of 1940	67.00	24.00
	<hr/>	<hr/>
Uncollected Special Bonus Tax	1,649.39	3,795.34
Tax Titles	4,051.91	994.00
Property Bought By Town	1,422.81	834.43
	<hr/>	<hr/>
Total Assets	\$21,121.70	\$47,572.46
Liabilities		
Accounts Payable:		
Withholding Taxes	\$ 150.48	\$ 25,000.00
School District—Appropriation		
State of New Hampshire:		
Special Poll Taxes		994.00
	<hr/>	<hr/>
Total Liabilities	\$ 150.48	\$25,994.00
	20,971.22	21,578.46
Surplus	<hr/>	<hr/>
Total Liabilities and Surplus	\$21,121.70	\$47,572.46

EXHIBIT II
TOWN OF LEBANON
Period of Nine Years Ended January 31, and
Comparative Balance Sheets
Eleven Months Ended December 31, 1944

	January 31, 1936	January 31, 1937	January 31, 1938	January 31, 1939	January 31, 1940	January 31, 1941	January 31, 1942	January 31, 1943	January 31, 1944	December 31, 1944
ASSETS										
Cash	\$ 9,282.31	\$ 6,242.63	\$ 2,403.53	\$ 3,602.82	\$ 6,244.99	\$ 7,327.69	\$ 7,546.49	\$14,903.65	\$13,997.59	\$41,948.69
Accounts Receivable	30,647.19	26,281.60	27,744.19	25,353.21	26,557.19	19,986.96	11,767.25	9,456.30	5,701.30	5,623.77
Other Assets	712.00	712.00		1,166.42	200.80	6,746.74	2,627.28	1,422.81	1,422.81	
Total Assets	\$ 40,641.50	\$ 33,236.23	\$30,147.72	\$30,122.45	\$33,002.98	\$34,061.39	\$21,941.02	\$25,782.76	\$21,121.70	\$47,572.46
Net Debt to Balance	73,378.50	63,982.93	56,263.92	60,886.13	28,997.02	34,612.61	26,058.98			
LIABILITIES										
Accounts Payable	\$	\$ 241.16	\$	\$ 8.58	\$	\$	\$	\$	\$ 150.48	\$ 994.00
Special Bonus Tax—Polls										
Unexpended Appro.	20,020.00	19,978.00	32,411.64	28,000.00	22,000.00	28,674.00	18,000.00	10,000.00		25,000.00
Temporary Loans				20,000.00						
Bonds Outstanding	99,000.00	77,000.00	54,000.00	43,000.00	40,000.00	40,000.00	30,000.00	15,000.00		
Total Liabilities	\$119,020.00	\$ 97,219.16	\$86,411.64	\$91,008.58	\$62,000.00	\$68,674.00	\$48,000.00	\$25,000.00	\$ 150.48	\$25,994.00
Surplus								782.76	20,971.22	21,578.46
Total Liabilities and Surplus	\$119,020.00	\$ 97,219.16	\$86,411.64	\$91,008.58	\$62,000.00	\$68,674.00	\$48,000.00	\$25,782.76	\$21,121.70	\$47,572.46

EXHIBIT III
TOWN OF LEBANON
Summary of Change

Reconciliation of Change in Surplus
January 31, 1944 and December 31, 1944
Surplus—December 31, 1944
Surplus—January 31, 1944

\$ 607.24

Increase in Surplus

Reconciliation

Increases Affecting Surplus:

Prior Years:

Taxes Added

\$ 232.28

Current Year:

Excess of Actual Over Estimated Revenues

(Exhibit VII)

\$ 5,018.56

Unexpended Balances of Appropriations

7,054.14

(Exhibit VI)

Added Taxes:

Before Commitment

\$1,612.72

After Commitment

680.99

2,293.71

14,366.41

Total Increases

\$14,598.69

EXHIBIT III (Continued)

Decreases Affecting Surplus: January 31, 1944 Assets Used As Revenue:

Cash Surplus	\$ 8,000.00
Overdrafts of Appropriations: (Exhibit VI)	4,568.64
Property Bought By Town	1,422.81
	<hr/>

\$13,991.45

Total Decreases

Increase in Surplus

\$ 607.24

EXHIBIT IV **TOWN OF LEBANON** **Statement of Indebtedness, Valuation and Taxes** **Period of Ten Years**

Fiscal Year Ending:	Temporary Loans	Bonds	Net Debt		Valuation	Taxes Assessed ..	Uncollected .. Taxes	Unredeemed Taxes	Average	
			or Surplus*						Local Tax Rate Per \$100	State Tax Rate Per \$100
January 31, 1935		\$122,000.00	\$97,027.00		\$7,698,780.00	\$235,075.23	\$ 1,660.28	\$20,437.04	\$2.97	\$2.86
January 31, 1936		99,000.00	78,378.50		7,716,126.00	252,113.49	721.11	24,860.30	3.18	3.17
January 31, 1937		77,000.00	63,519.54		7,715,626.00	250,366.65	463.39	24,391.87	3.16	3.43
January 31, 1938		54,000.00	56,263.92		7,735,347.00	247,206.57	1,645.51	24,076.13	3.11	3.41
January 31, 1939		43,000.00	62,052.55		7,729,104.00	263,454.66	2,280.84	22,563.85	3.32	3.48
January 31, 1940		40,000.00	29,197.82		7,523,542.00	291,097.70	2,326.63	24,230.56	3.78	3.45
January 31, 1941		40,000.00	36,359.35		7,500,000.00	236,010.50	2,735.06	17,251.90	3.06	3.41
January 31, 1942		30,000.00	28,686.26		7,500,000.00	248,443.31	2,312.11	9,445.14	3.22	3.35
January 31, 1943		15,000.00	782.76*		7,745,101.00	245,622.43	1,561.69	7,894.61	3.09	3.23
January 31, 1944			20,971.22*		7,835,095.00	230,092.63	1,649.39	4,051.91	2.85	3.03
December 31, 1944			21,578.46*		7,849,078.00	238,960.33	4,789.34	834.43	2.85	3.07

"Net Debt" Indicates Excess of Total Liabilities Over Total Assets.

"Surplus*" Indicates Excess of Total Assets Over Total Liabilities.

EXHIBIT V TOWN OF LEBANON

[illegible]

EXHIBIT VI **Comparative Statement of Appropriations and Expenditures** **Period Ended December 31, 1944**

	Appropriation 1944	Receipts and Other Credits	Total Amount Available	Cash Expenditures	Balance Unexpended	Overdrawn	Appropriation Carried To 1945
General Government:							
Town Officers' Salaries	\$ 5,200.00	\$ 433.34	\$ 5,633.34	\$ 5,200.00	\$ 433.34	\$ 602.30	\$
Town Clerk's Fees				602.30			
Town Officers' Expenses	3,000.00		3,000.00	2,732.91	267.09		
Election and Registration	1,000.00		1,000.00	859.44	140.56		
Municipal Court Expense	1,800.00		1,800.00	1,213.62	586.38		
Town Hall Expense	12,000.00		12,000.00	12,402.30	402.30		
Expense Other Town Buildings				470.85	470.85		
Protection of Persons and Property:							
Police Department	13,300.00	379.70	13,679.70	12,734.50	945.20		
Fire Department	500.00	23.00	523.00	435.92	87.08		
Blister Rust	300.00		300.00		300.00		
Health:							
Health Department, Includes							
Hospitalization	4,000.00		4,000.00	3,926.65	73.35		
Visiting Nurse	1,000.00		1,000.00	1,000.00			
Milk Inspection	300.00		300.00	300.00			
Vital Statistics	100.00		100.00		100.00		
Sewer Maintenance	3,500.00	76.49	3,576.49	3,545.10	31.39		
Incinerator Survey	500.00		500.00		500.00		
Highways and Bridges:							
Town Maintenance	22,500.00	2,864.30	25,364.30	27,150.32	1,786.02		
Street Lighting	10,500.00		10,500.00	9,498.93	1,001.07		
Sidewalks	3,000.00		3,000.00	3,075.64	75.64		
State Aid Construction	482.00		482.00	482.76	.76		
Public Welfare:							
Old Age Assistance	6,000.00	51.00	6,051.00	4,897.56	1,153.44		
Town Poor	4,500.00	647.55	5,147.55	4,909.26	238.29		
Transient Camps		70.50	70.50	75.64	5.14		
Libraries:							
Lebanon Library	1,600.00		1,600.00	1,600.00			
West Lebanon Library	700.00		700.00	700.00			
Patriotic Purposes:							
Memorial Day	150.00		150.00	143.70	6.30		

EXHIBIT VI (Continued)
TOWN OF LEBANON
Comparative Statement of Appropriations and Expenditures
Period Ended December 31, 1944

	Appropriation 1944	Receipts and Other Credits	Total Amount Available	Cash Expenditures	Unexpended Balance	Overdrawn	Appropriation Carried To 1945
Recreation:							
Parks and Playgrounds, Inc.	\$ 1,100.00	\$	\$ 1,100.00	\$ 1,272.21	\$	\$ 172.21	\$
Band Concerts							
Public Service Enterprises:							
Lebanon Cemetery	2,000.00		2,000.00	2,000.00			
West Lebanon Cemetery	650.00		650.00	650.50		143.95	
Airport Expenses				143.95			
Interest on Indebtedness:							
Temporary Loans	300.00		300.00	226.67	73.33		
Indebtedness:							
Temporary Loans		60,000.00	60,000.00	60,000.00			
Unclassified:							
Expense Town Owned Property				162.94		162.94	
Lake Sunapee Region Associa.	200.00		200.00	200.00			
General Expense	5,000.00		5,000.00	5,746.53		746.53	
Overlay—Discounts & Abate.	2,300.43		2,300.43	1,183.11	1,117.32		
Other Government Units:							
County Tax	17,225.90		17,225.90	17,225.90			
Lebanon Precinct	11,000.00		11,000.00	11,000.00			
West Lebanon Precinct	4,437.00		4,437.00	4,437.00			
School District:							
1944-1945	136,630.00		136,630.00	111,630.00			25,000.00
Dog Licenses		1,233.87	1,233.87	1,016.90)			
Dog Damages				216.97)			
Total	\$276,775.33	\$ 65,779.75	\$342,555.08	\$315,069.58	\$ 7,054.14	\$ 4,568.64	\$ 25,000.00

EXHIBIT VII
TOWN OF LEBANON
Comparative Statement of Actual and Estimated
Revenues
Period Ended December 31, 1944

	Revenues			
	Estimated	Actual	Excess	Deficit
Surplus—Cash, January 31, 1944	\$ 8,000.00	\$ 8,000.00	\$	\$
Interest and Dividend Tax	3,500.00	3,883.38	383.38	
Railroad Tax	11,500.00	12,015.48	515.48	
Savings Bank Tax	2,000.00	1,551.43		448.57
Business Licenses and Permits	500.00	590.00	90.00	
Fines and Forfeits	1,000.00	1,000.00		
Rent of Town Hall	7,000.00	6,395.00		605.00
Rent of Other Buildings		120.00	120.00	
Motor Vehicle Fees	3,000.00	5,162.92	2,162.92	
Lebanon Improvement Society	10,000.00	10,000.00		
Interest on Taxes		57.28	57.28	
Interest on Redemptions		241.75	241.75	
Poll Tax Fees		111.00	111.00	
Sale of Tax Deeded Property		160.00	160.00	
Bounties		128.40	128.40	
Sale of Town Property		1,600.00	1,600.00	
Airport		26.00	26.00	
Miscellaneous		475.92	475.92	
Total	\$46,500.00	\$51,518.56	\$6,072.13	\$1,053.57

SCHEDULE A
TOWN OF LEBANON
Summary of Cash Receipts and Expenditures
Period Ended December 31, 1944

Cash Receipts

From Local Taxes:

Property and Polls:

Levy of 1932	\$	2.00
Levy of 1933		2.00
Levy of 1934		4.00
Levy of 1935		4.00
Levy of 1936		5.00
Levy of 1937		8.00
Levy of 1938		8.00
Levy of 1939		27.00
Levy of 1940		30.00
Levy of 1941		57.50
Levy of 1942		96.50
Levy of 1943		743.77
Levy of 1944		228,618.81
Levy of 1944		
Special Polls		11,183.00

\$240,789.58

Tax Sales Redeemed 3,212.98

Interest on Redemptions 241.75

Sales of Town and Tax

Deeded Property 1,760.00

Interest on Current Taxes 57.28

Poll Tax Fees 111.00

\$246,172.59

From State of New Hampshire:

Interest and Dividend Tax \$ 3,883.38

Railroad Tax 12,015.48

Savings Bank Tax 1,551.43

Forest Fires 23.00

Bounties 128.40

17,601.69

From The Town Clerk:

Motor Vehicle Permits:

1943-1944 \$ 31.97

1944-1945 5,130.95

\$ 5,162.92

Dog Licenses 1,233.87

6,396.79

SCHEDULE A (Continued)

Cash Receipts (Continued)

From Local Sources:

Business Licenses and Permits	\$	590.00	
Municipal Court—Fines and Forfeits		1,000.00	
Rent of Town Hall		6,395.00	
Rent of Other Town Buildings		120.00	
			<hr/> 8,105.00

Income From Departments:

Transient Camp	\$	70.50	
Sewer Department		76.49	
Town Maintenance		2,864.30	
Police Department		379.70	
Airport		26.00	
			<hr/> 3,416.99

Refunds:

Town Officers' Salaries	\$	433.34	
Town Poor		647.55	
Old Age Assistance		51.00	
			<hr/> 1,131.89

Other Revenues:

Lebanon Improvement Society	\$	10,000.00	
-----------------------------	----	-----------	--

Misellaneous:

Sale of Maps	\$	20.40	
Telephone Refunds		387.38	
Sale of Town Histories		2.50	
Primary Filing Fees		20.00	
Refund—Harris Estate		45.64	
		<hr/> \$ 475.92	

10,475.92
60,000.00

Temporary Loans

Total Cash Receipts	\$353,300.87
Cash on Hand—January 31, 1944	13,997.59
Grand Total	<hr/> \$367,298.46

SCHEDULE A (Continued)
TOWN OF LEBANON
Summary of Cash Receipts and Expenditures
Period Ended December 31, 1944

Expenditures		
General Government:		
Town Officers' Salaries	\$ 5,200.00	
Town Clerk's Fees	602.30	
Town Officers' Expenses	2,732.91	
Election and Registration	859.44	
Municipal Court Expenses	1,213.62	
Town Hall Expenses	12,402.30	
Expense Other Town Buildings	470.85	
	<hr/>	\$ 23,481.42
Protection of Persons and Property:		
Police Department	\$ 12,734.50	
Fire Department	435.92	
Damage by Dogs	216.97	
	<hr/>	13,387.39
Health:		
Health Department	\$ 514.65	
Hospitalization	3,412.00	
Visiting Nurse	1,000.00	
Milk Inspection	300.00	
Vital Statistics		
Sewer Maintenance	3,545.10	
	<hr/>	8,771.75
Highways and Bridges:		
Town Maintenance	\$ 27,150.32	
Street Lighting	9,498.93	
Sidewalks	3,075.64	
State Aid Construction	482.76	
	<hr/>	40,207.65
Public Welfare:		
Old Age Assistance	\$ 4,897.56	
Town Poor	4,909.26	
Transient Camps	75.64	
	<hr/>	9,882.46
Libraries:		
Lebanon Library	\$ 1,600.00	
West Lebanon Library	700.00	
	<hr/>	2,300.00

SCHEDULE A (Continued)
Summary of Cash Receipts and Expenditures
Period Ended Dec. 31, 1944

Expenditures (Continued)

Patriotic Purposes:		
Memorial Day Exercises		143.70
Recreation:		
Parks and Playgrounds	\$ 972.21	
Band Concerts	300.00	
		1,272.21
Public Service Enterprises:		
Lebanon Cemetery	\$ 2,000.00	
West Lebanon Cemetery	650.00	
Airport Expense	143.95	
		2,793.95
Interest on Indebtedness:		
On Temporary Loans		226.67
Indebtedness:		
Payments on Temporary Loans		60,000.00
Special Bonus Taxes		11,183.00
Unclassified:		
Tax Titles	\$ 111.82	
Expense on Town Owned		
Property	162.94	
Refunds—Overpaid Taxes	18.00	
General Expense	5,746.53	
Dartmouth Lake Sunapee		
Region	200.00	
		6,239.29
Accounts Payable:		
Withholding Taxes 1943		150.48
Other Governmental Units:		
County Tax	\$ 17,225.90	
Lebanon Precinct	11,000.00	
West Lebanon Precinct	4,437.00	
School District:		
1944-1945 Appropriation	111,630.00	
Dog Licenses	1,016.90	
		\$145,309.80
Total Cash Expenditures		\$325,349.77
Cash on Hand—December 31, 1944		41,948.69
Grand Total		\$367,298.46

SCHEDULE A—1
TOWN OF LEBANON
Herbert Palumbo—Treasurer

Summary of Cash Book

Balance—January 31, 1944	\$ 13,997.59	
Receipts—Year Ended December 31, 1944	353,300.87	
	<hr/>	
	\$367,298.46	
Payments—Year Ended December 31, 1944	325,349.77	
	<hr/>	
Balance—December 31, 1944		\$ 41,948.69

**Summary of Bank Activity and
Proof of Treasurer's Balance**

Balance in National Bank of Lebanon as per Bank State- ment—January 31, 1944	\$ 15,642.49	
Deposits as per Bank Statement	352,867.53	
	<hr/>	
	\$368,510.02	

Checks Paid During Year:

Previous Years'	\$ 1,644.90	
Current Years'	309,142.75	
	<hr/>	
	310,787.65	

Balance in National Bank of Lebanon as per Statement— December 31, 1944	\$ 57,722.37	
Less: Outstanding Checks	16,207.02	
	<hr/>	

Balance in Bank—December 30, 1944	\$ 41,515.35	
Cash on Hand, December 30, 1944	433.34	
	<hr/>	

Cash Book Balance, December 30, 1944	\$ 41,948.69
--------------------------------------	--------------

SCHEDULE A—2
TOWN OF LEBANON
General Expenses—1944

Payments:

Purchase of Town Dump	\$2,000.00
Expenses and Care of Town Dump	1,123.75
Town Reports	681.50
Legal Fees	353.28
Audit	245.44
Maps	130.05
Register of Deeds, Etc.	112.64
Property and Poll Tax Listing	
Expense	140.00
Trust Fund Expense	75.00
Civilian Defense	378.45
Selectmen's Petty Cash Fund	95.00
Miscellaneous	411.42
<hr/>	
Total	\$ 5,746.53

SCHEDULE B
TOWN OF LEBANON
Tax Levy of 1944
Summary of Warrant
As of December 31, 1944

Taxes Committed to Collector

Tax Levy as Approved by Tax Commission:

Property Taxes	\$208,000.57
Poll Taxes, Regular	5,600.00
Poll Taxes, Special	8,685.00
Precinct Taxes	15,724.76
Bank Stock Taxes	950.00
	<hr/>
	\$238,960.33
Less: Under-Assessment	153.28
	<hr/>
	\$238,807.05

Additional Taxes in Commitment:

Poll Taxes, Regular	\$ 1,752.00
Poll Taxes, Special	3,042.00
Bank Stock Taxes	14.00
	<hr/>
	4,808.00

Added Taxes—After Commitment:

Property	\$	245.13	
Polls @ \$2.00		388.00	
Polls @ \$3.00		609.00	
Precinct		47.86	
		<u> </u>	\$ 1,289.99

Total Commitment to Collector \$244,905.04

Credits to Commitment

Remittances to Treasurer	\$239,801.81
Abatements	686.29

Uncollected Taxes:

Property	\$	2,670.94	
Polls, Regular		752.00	
Polls, Special		994.00	
		<u> </u>	4,416.94

Total Credits \$244,905.04

SCHEDULE B—1**TOWN OF LEBANON****Summary of Special Bonus Taxes — 1944**

-Dr.-

Special Bonus Taxes as Com-

mitted \$ 11,727.00

Added Taxes 609.00

Total \$12,336.00

-Cr.-

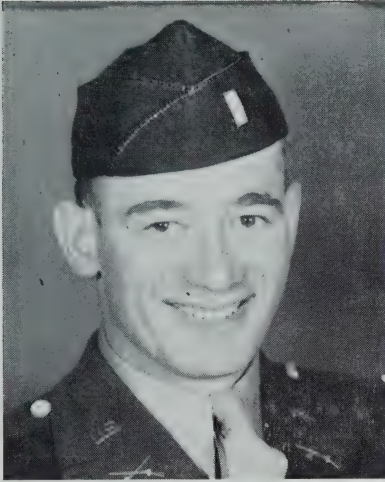
Remittances to Town Treasurer
and paid to State of New
Hampshire

\$ 11,183.00

Abatements 159.00

Uncollected, December 31, 1944 994.00

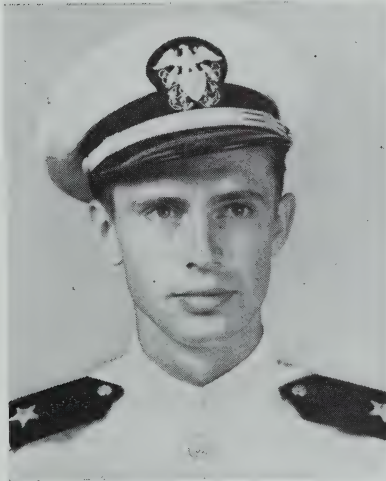
Total \$12,336.00



LIEUT. JOHN DRAKE
Died in service.



SGT. CLYDE B. MORSE
Died in service.



ENS. ROLAND R. LEAVITT
Died in service.



KINKAJOU, the Cat Who Fights Polio (Pet)

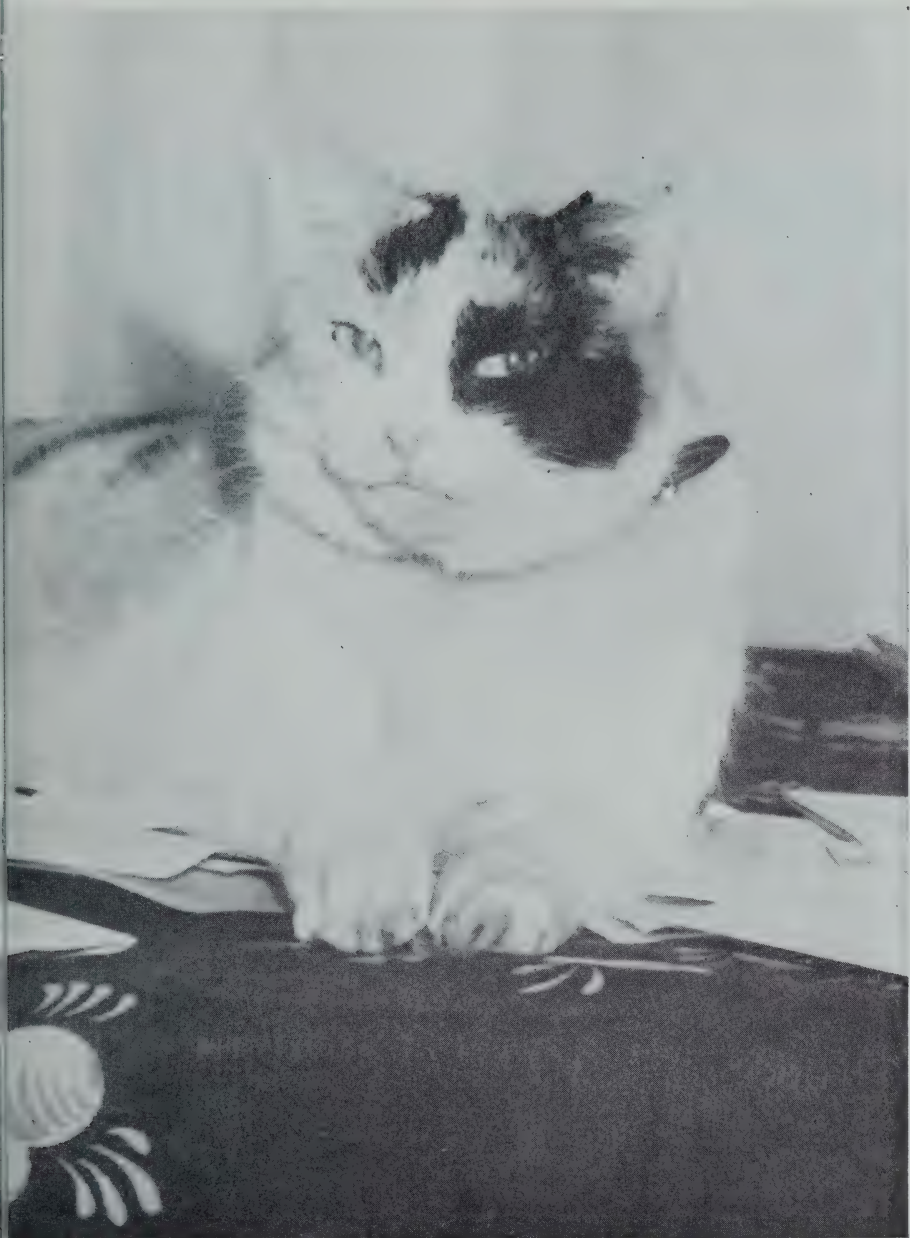
Kinkajou (intimately known as Kink) is the philanthropic cat who put I with her Animals' Drive to Lick the Polio Bug. Kink suggested this idea to her Bank St. to have a dish of tea and some cookies and to leave their contribu tually collected \$12. She was so thrilled that every year after that she plugg chester Union, and the Associated Press and through the six years she and he just finished Feb. 15, 1945, netted Kink \$421.10, \$48.25 of which went into the

She has the largest correspondence of any cat in the world, and among pet cat at the Hotel Algonquin in New York City, and several mascots in the

During her drives she receives letters from all kinds of animals including all over the country telling about her unique animals' drive.

As Kink herself admits, she lets her mistress do all the work while she

She is amazed to find that human beings, who, she thinks are often dumb help polio victims. She finds in their letters much evidence that people love human beings and animals have the promise of a happier future.



Erma M. Gates, 34 Bank St., Lebanon, N. H.)

mon on the map so far as the annual infantile paralysis campaign is concerned, stress in January, 1940 and a small group of friends came to their home at 34 s in the old silver pitcher. Kink hoped to make three or four dollars and ac- her publicity in many papers, with especial assistance of the Free Press, Man- imals' drive have turned into the Lebanon campaign almost \$900. The drive ncord fund because Concord animals collected that much for Kink. most famous contributors have been Fala, President Roosevelt's dog, Rusty, ned forces, including a dog who had 600 flying hours to his credit in Italy. e lowly skunk, many snapshots of pet animals, and newspaper clippings from

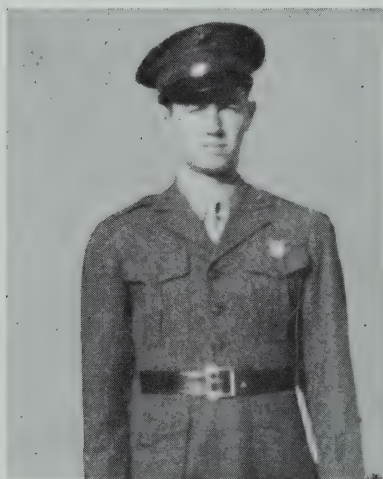
s on her "lorrels" and takes all the credit. d unfeeling, enter so enthusiastically into the spirit of her animals' project to care for their pets devotedly, and this gives Kink a great hope that both long live Lebanon and Kink!



ALBERT J. McGONIS
Died in service.



ROBERT WALLACE
Died in service.



HAROLD L. WOOD
Died in service.

SCHEDULE B—2
TOWN OF LEBANON
Summary of Previous Years' Tax Warrants
As of December 31, 1944

	Year of Levy			
	1943	1942	1941	1940 Prior Years
DR.				
Uncollected Taxes—January 31, 1944	\$1,074.39	\$326.50	\$181.50	\$67.00
Added During Year	143.78	12.50	7.00	9.00
	<hr/>	<hr/>	<hr/>	<hr/>
Total Debits	\$1,218.17	\$339.00	\$188.50	\$76.00
CR.				
Remittances to Treasurer	\$ 743.77	\$ 96.50	\$ 57.50	\$30.00
Taxes Abated During Year	318.50	122.00	59.00	22.00
Uncollected Taxes—December 31, 1944	155.90	120.50	72.00	24.00
	<hr/>	<hr/>	<hr/>	<hr/>
Total Credits	\$1,218.17	\$339.00	\$188.50	\$76.00
	<hr/>	<hr/>	<hr/>	<hr/>
				\$60.00

SCHEDULE B—3
TOWN OF LEBANON
Summary of Tax Title Account
As of December 31, 1944

-Dr.-		
Unredeemed Taxes,		
January 31, 1944		\$ 4,051.91
-Cr.-		
Remittances to Treasurer	\$3,212.98	
Abatements	4.50	
Unredeemed Taxes,		
December 31, 1944		
Levy of 1943	\$601.73	
Levy of 1942	217.55	
Levy of 1941	15.15	
	<hr/>	834.43
Total Credits		<hr/> \$ 4,051.91

SCHEDULE C
TOWN OF LEBANON
Summary of Town Clerk's Motor Vehicle Permit and Dog
License Accounts
Fiscal Year Ended December 31, 1944

DR.

Motor Vehicle Permits Issued:

1943-44 Permits	\$	34.86	
1944-45 Permits		5,127.56	
			\$ 5,162.42

Dog Licenses Issued:

580 Licenses	\$	1,348.66	
Less: Fees retained			
580 @ 20c		116.00	
			1,232.66

\$ 6,413.08

Cash on Hand January 31, 1944:

a/c 1943-44 Motor Vehicle Permits	\$.50	
a/c 1943 Dog Licenses		1.21	
			1.71

\$ 6,396.79

CR.

Remittances to Treasurer:

a/c Motor Vehicle Permits			
1943-44	\$	31.97	
1944-45		5,130.95	
a/c Dog Licenses		1,233.87	
			\$ 6,396.79

SCHEDULE D—1
TOWN OF LEBANON
New Trust Funds Created
Period Ended December 31, 1944

Cemetery Funds	How Invested	Account or Security No.	Amount \$
Alice B. Dewey	Mascoma Savings Bank	10776	50.00
Eustace L. Favreau	Dartmouth Savings Bank	30967	50.00
Mary Chase Biathrow	Dartmouth Savings Bank	30984	150.00
D. B. Emerson	Dartmouth Savings Bank	31063	179.29
B. Smith & Y. Miller	Dartmouth Savings Bank	31064	179.29
George Poland	Dartmouth Savings Bank	31277	75.00
Ernest Fontaine	Dartmouth Savings Bank	31278	50.00
East Lebanon Endeavor Society	Dartmouth Savings Bank	31368	125.00
Rena Greenan	U. S. Defense Bond	C2612683G	100.00
Frank Longever	U. S. Defense Bond	C2692653G	100.00
Nathan Z. Spaulding	U. S. Defense Bond	C2736507G	100.00
Mabel Spaulding	U. S. Defense Bond	C2736508G	100.00
Leda Hubbard	U. S. Defense Bond	C2738619G	100.00
Kate Starr	U. S. Defense Bond	C3098436G	100.00
William Lynch	U. S. Defense Bond	C3098437G	100.00
Alice E. Greenough	U. S. Defense Bond	C3099367G	100.00
A. L. Harvey	U. S. Defense Bond	C3100142G	100.00
Margaret Wood	U. S. Defense Bond	C3100530G	100.00
Emily P. Smith	U. S. Defense Bond	C3160146G	100.00
Harry K. Davis	U. S. Defense Bond	C3163570G	100.00
Lucy P. Smith	U. S. Defense Bond	C2693124G	50.00
F. C. Smith & Levi Locke	U. S. Defense Bond	C2693124G	50.00
	Total		\$2,158.58

SCHEDULE D—2
TOWN OF LEBANON
Trust Fund Principal and Income Invested, and Interest Return
Period Ended December 31, 1944

Fund	Invested		Income		Total	Income		Percent
	Principal		Invested			During Period	of Return	
Library Funds	\$22,744.83	\$			\$22,744.83	\$ 419.46	\$	1.84
Old Ladies Fund	1,587.32		55.80		1,643.12	28.64		1.74
Flag Fund	300.00		20.71		320.71	6.36		1.98
Cemetery Funds	47,169.11		5,002.93		52,172.04	923.74		1.77
Totals	\$71,801.26	\$	5,079.44	\$	\$76,880.70	\$ 1,378.20	\$	1.79

SCHEDULE D—3
TOWN OF LEBANON
Trust Fund Income Checking Account
Period Ended December 31, 1944

Unexpended Balance—January 31, 1944	\$	249.69
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Receipts During Year:

Income from Trust Funds	\$	1,469.99
Rent of Eldridge Estate		168.00
Interest on Income Account		
Bond		2.50
		1,640.49
Total	\$	1,890.18

Disbursements During Year:

Lebanon Public Library	\$	450.41
Care of Cemetery Lots, Lebanon		853.31
Care of Eldridge Lot		20.00
Care of Cemetery Lost, West Lebanon		176.16
Taxes on Eldridge Lot		86.10
Old Ladies Benefits		16.56
Unitarian Society		30.95
Flag for Memorial Hall		4.50
		\$ 1,637.99

Unexpended Balance—December 31, 1944		252.19
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Total	\$	1,890.18
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Proof of Balance

Balance per Bank Statement, National Bank of Lebanon, Feb. 1, 1945	\$	1,232.61
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Less: Checks Outstanding:

No. 69	\$	176.16
No. 71		30.95
No. 73		873.31
		1,080.42

Balance per Checking Account, December 31, 1944	\$	152.19
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U. S. Defense Bond No. C940331G		100.00
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Balance on Hand—December 31, 1944	\$	252.19
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SCHEDULE D—4
TOWN OF LEBANON
Summary of Receipts and Expenditures—
Eldridge Land Account
Period Ended December 31, 1944

Receipts:

February 19, 1944		
Olive Marcotte	\$	12.00
September 5, 1944		
Town of Lebanon		100.00
September 18, 1944		
Eva C. Wilcox		14.00
December 1, 1944		
Archie Mayette		12.00
December 2, 1944		
Blanche Simons.		30.00
		<hr/>
	\$	168.00

Distribution:

Town of Lebanon—Taxes	\$	86.10
Cemetery Committee		20.00
Unitarian Society		30.95
Lebanon Library		30.95
		<hr/>
	\$	168.00

SCHEDULE E
TOWN OF LEBANON
Financial Report of Lebanon Cemetery Committee
Period Ended December 31, 1944

Balance on Hand—January 31, 1944	\$	2,365.19
Receipts During Period:		
Town Appropriation	\$	2,000.00
Trust Fund Income		873.31
Sale of Lots		250.00
Foundations		215.35
Care of Lots		1,836.69
		<hr/>
		5,175.35
		<hr/>
	\$	7,540.54

Expenditures During Period:

Payrolls	\$ 4,782.28	
Truck Expense	219.49	
Tools and Repairs	106.25	
Insurance	58.72	
Cement	34.25	
Water Rent	42.81	
Grass Seeds and Plants, etc.	31.60	
Postage and Supplies	44.00	
		<hr/> 5,319.40

Balance on Hand—December 31, 1944 \$ 2,221.14

Proof of Balance

Balance per Bank Statement, National

Bank of Lebanon, Dec. 31, 1944 \$ 1,417.77

Less Checks Outstanding

No. 7290	\$ 5.58
No. 7295	28.80
No. 7297	8.80
No. 7298	3.30
No. 7300	45.70
	<hr/> 92.18

Balance—Checking Account—
December 31, 1944

\$ 1,325.59

Cash on Hand not deposited

895.55

Balance on Hand December 31, 1944

\$ 2,221.14

SCHEDULE E—1**TOWN OF LEBANON**

West Lebanon Cemetery Association

Period Ended December 31, 1944

Cash in Bank and on Hand,

January 31, 1944

\$ 1,815.80

Receipts February 1 to December
31, 1944

1,799.06

\$ 3,614.86

Payments: February 1 to
December 31, 1944

1,048.57

Total

\$ 2,566.29

Proof of Treasurer's Balance

Balance per Bank Statement, National Bank of Lebanon, December 30, 1944	\$ 2,380.70	
Less: Checks Outstanding	-0-	
Total		\$ 2,380.70
Cash on Hand:		
Cash	\$ 9.43	
Trust Fund Income Check	176.16	
		185.59
Total		\$ 2,566.29

SCHEDULE E—2

TOWN OF LEBANON

Financial Report of Public Library

Period Ended December 31, 1944

Balance on Hand—January 31, 1944		\$ 1,386.30
*Receipts During Period:		
Appropriation	\$ 1,600.00	
William S. Carter Estate	340.00	
Maria H. White Fund Dividend	15.00	
Fines	55.00	
		2,010.00
		\$ 3,396.30
Disbursements During Year:		
Librarian	\$ 701.03	
Assistant to Librarian	474.21	
Janitor	440.00	
Fuel, Light and Water	376.81	
Books and Magazines	414.77	
Withholding Taxes	26.37	
Miscellaneous	440.92	
		2,874.11
Cash Book Balance—December 31, 1944	\$ 522.19	
Proof of Balance		
Balance in National Bank of Lebanon as per Statement December 9, 1944		\$ 798.56

Less: Outstanding Checks:

No. 2265	\$	40.00	
No. 2266		38.00	
No. 2267		9.25	
No. 2268		63.73	
No. 2269		10.95	
No. 2270		57.45	
No. 2271		56.99	
			<hr/>
			276.37

Cash Book Balance—December 31, 1944 \$ 522.19

* Does not include 1944 trust fund income received in 1945

SCHEDULE E—3

TOWN OF LEBANON

Summary of Library Funds Held By Library Trustees
Period Ended December 31, 1944

Fund		Amount
Universalist Society Fund	New Hampshire Savings Bank	\$ 300.00
Maria H. White Fund	New Hampshire Savings Bank	1,000.00
Maria H. White Fund	5 Shares Nat'l Bank of Lebanon	500.00
Bela Eastman Fund	New Hampshire Savings Bank	200.00
William S. Ela Fund	Amoskeag Savings Bank	400.00
William S. Ela Fund	Land—Rear of Library	300.00
E. A. Tenney Fund	New Hampshire Savings Bank	300.00
David T. Ross Fund	Mascoma Savings Bank	100.00
Emily Perrin Fund	Amoskeag Savings Bank	100.00
Charles M. Hildreth Fund	Dartmouth Savings Bank	2,500.00
Charles M. Hildreth Fund	Mascoma Savings Bank	2,500.00
Margaret S. Lathrop Fund	Mascoma Savings Bank	302.56
Hannah M. Wood Fund	Mascoma Savings Bank	50.00
Alice B. Dewey Fund	Dartmouth Savings Bank	500.00
		<hr/>
	Total	\$9,052.56

SCHEDULE E—4
TOWN OF LEBANON
Summary of Receipts and Expenditures—
Municipal Court

Period Ended December 31, 1944

Cash on Hand—January 31, 1944 **\$ 773.89**
Received During Period:

Fines	\$1,357.10
Costs	1,275.66
Bail	1,941.50
Support and Sundry	1,045.00
Restitution	115.44

5,734.70

\$ 6,508.59

Payments During Period:

Officers' Fees	\$ 311.80
Special Justice	15.00
Motor Vehicle Department	904.80
Expense and Supplies	89.28
Commitments	193.50
Restitution	135.74
Town of Lebanon	1,000.00
Bail Returned	1,922.00
Witness Fees	28.16
Support and Sundry	1,164.00

5,764.28

Balance on Hand, December 31, 1944 **\$ 744.31**

Proof of Balance

Balance per Statement, National
Bank of Lebanon, December
31, 1944 \$ 743.02

Less: Checks Outstanding 43.71

Reconciled Bank Balance \$ 699.31

**Undeposited Cash, December 31,
1944** 49.50

\$ 748.81

Excess Cash on Hand 4.50

Total **\$ 744.31**

**SCHEDULE F
TOWN OF LEBANON
Town Officers' Surety Bonds
1944**

	Serial Number	Principal Amount	Term Beginning
Tax Collector: Milo L. Knight	108163	\$10,000.00 In Possession of State Tax Commission	March 14, 1944
Treasurer: Herbert V. Palumbo The Century Indemnity Co.	S171777	\$15,000.00	March 14, 1944
Town Clerk: Joseph C. Smith The Century Indemnity Co.	S171778	\$ 5,000.00	March 14, 1944
Water Commissioner: Harry Manson The Century Indemnity Co.	S171899	\$ 2,000.00	April 1, 1944
Clerk of Municipal Court: Ernest P. Conlon The Century Indemnity Co.	S177755	\$ 500.00	November 20, 1944
Trustees of Trust Funds: Milo L. Knight Bert P. Shores Maude B. Marston	No Bond No Bond No Bond		

SCHEDULE 1

Town Officers' Salaries

Joseph B. Perley	\$ 1,925.00
Julius E. Hazen	458.33
Henry H. Rogers	458.33
Milo L. Knight	1,650.00
Herbert V. Palumbo	275.00

\$ 4,766.66

Joseph C. Smith	\$500.00	
C. L. Brewster	102.30	
		<hr/> 602.30

(Above paid by fees) \$ 5,368.96

SCHEDULE 2

Town Officers' Expenses

Joseph B. Perley	\$ 275.00
Henry H. Rogers	100.00
Julius E. Hazen	91.74
Payroll	1,425.00
Supplies	684.07
Miscellaneous	157.10

\$ 2,732.91

SCHEDULE 3

Election and Registration

Supervisors	\$ 275.00
Ballot Clerks	350.00
Supplies and Miscellaneous	234.44

\$ 859.44

SCHEDULE 4

Municipal Court Expenses

Norris Cotton, Judge	\$ 33.34
Mark E. Powers, Judge	566.66
Ernest P. Conlon, Clerk	112.50
Ernest P. Conlon, Probation Officer	450.00
Supplies and Miscellaneous	51.12

\$ 1,213.62

SCHEDULE 5
Town Hall Expenses

Payroll	\$ 4,013.50
Lights	2,246.90
Coal	1,294.90
Insurance	289.64
Supplies	1,623.18
Repairs and Maintenance	2,934.18
	<hr/>
	\$12,402.30

SCHEDULE 6
Expense of Other Town Buildings

Coal and Wood, G. A. R. Hall	\$ 286.71
Repairs and Maintenance	184.14
	<hr/>
	\$ 470.85

SCHEDULE 7
Expense of Property Owned by Town

Maintenance, Insurance and Supplies	\$ 162.94
Credits to account	120.00
	<hr/>
Net Expenditures	\$ 42.94

SCHEDULE 8
Police Department

Payroll	\$11,477.62
Insurance	224.88
Telephone and Lights	354.97
Supplies and Equipment	677.03
	<hr/>
	\$12,734.50
Credits to account, Bicycle Registrations, etc.	379.70
	<hr/>
Net Expenditures	\$12,354.80

SCHEDULE 9
Fire Department

Payroll	\$ 200.23
Supplies	60.25
Insurance	38.69
Fires out of precinct, 1944	136.75
	<hr/>
	\$ 435.92
Reimbursed for fighting forest fires	23.00
	<hr/>
Net Expenditures	\$ 412.92

SCHEDULE 10

Health Department, Including Hospitalization

Hospitalization . .	\$ 3,412.00
Health Officer	198.98
State Cancer Commission	36.25
Miscellaneous Expenses	279.42
	<hr/>
	\$ 3,926.65

SCHEDULE 11

Visiting Nurse

Lebanon Visiting Nurse Association	\$ 1,000.00
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SCHEDULE 12

Milk Inspection

W. B. Mowers	\$ 300.00
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SCHEDULE 13

Sewer Department

Payroll	\$ 3,219.28
Insurance	104.54
Supplies and Repairs	221.28
	<hr/>

Received for labor and use of equipment	\$ 3,545.10
	76.49
	<hr/>

Net Expenditures	\$ 3,468.61
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SCHEDULE 14

Town Dump

Payroll	\$ 600.00
Rubbish Collection	350.00
Rent	150.00
Miscellaneous Expenses	23.75
	<hr/>

\$ 1,123.75

SCHEDULE 15

Town Maintenance

Payroll	\$13,829.10
Insurance	751.45
Repairs and Parts	3,302.17
Supplies and Equipment	9,121.04
Telephone and Lights	85.24
Miscellaneous	61.32
	<hr/>

\$27,150.32

Received for labor and use of equipment	\$1,262.05	
Received from State — TRA payroll	1,602.25	
		<hr/> 2,864.30
Net Expenditures		\$24,286.02
SCHEDULE 16		
State Aid Construction—Class 5		
State of New Hampshire		\$ 482.76
SCHEDULE 17		
Street Lighting		
Granite State Electric Company		\$ 9,498.93
SCHEDULE 18		
Libraries		
Lebanon Library		\$ 1,600.00
West Lebanon Library		700.00
		<hr/> \$ 2,300.00
SCHEDULE 19		
Old Age Assistance		
State of New Hampshire		\$ 4,897.56
Refunds from State of New Hampshire		51.00
		<hr/> \$ 4,846.56
Net Expenditures		\$ 4,846.56
SCHEDULE 20		
Town Poor		
Direct Relief		\$ 3,495.10
Administration		980.00
Wood, supplies and miscellaneous		434.16
		<hr/> \$ 4,909.26
Credits to account		647.55
		<hr/> \$ 4,261.71
Net Expenditures		\$ 4,261.71
SCHEDULE 21		
Transient Camp		
Repairs and Maintenance		\$ 75.64
Rent received		70.50
		<hr/> \$ 5.14
Net Expenditures		\$ 5.14
SCHEDULE 22		
Memorial Day		
Leon M. Howard—Memorial Day		\$ 93.70
Lebanon Band—Armistice Day		50.00
		<hr/> \$ 143.70

SCHEDULE 23
Parks and Playgrounds

Payroll	\$ 288.00
Insurance	15.50
Repairs and Supplies	668.71
	<hr/>
	\$ 972.21

SCHEDULE 24
Dartmouth-Lake Sunapee Region

Dartmouth-Lake Sunapee Region Assoc.	\$ 200.00
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SCHEDULE 25
Band Concerts

Henry Cushman, Treas., Lebanon Band	\$ 300.00
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SCHEDULE 26
Cemeteries

Lebanon Cemetery	\$ 2,000.00
West Lebanon Cemetery	650.00
	<hr/>
	\$ 2,650.00

SCHEDULE 27
Interest

Lincoln R. Young & Co., Temporary Loans	\$ 226.67
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SCHEDULE 28
Sidewalk Maintenance

Payroll	\$ 2,695.67
Insurance	64.87
Supplies and Equipment	315.10
	<hr/>
	\$ 3,075.64

SCHEDULE 29
Airport

Insurance	\$ 11.90
Lights and Repairs	132.05
	<hr/>
	\$ 143.95
Credits to account	26.00
	<hr/>
Net Expenditures	\$ 117.95

SCHEDULE 30
General Expenses

State Tax Commission, audit 1943-44	\$ 245.44
Cory-Hewitt Press, Town Reports and Printing	649.30
Margaret Wood, Land for Town Dump	2,000.00
Legal Fees	381.64
Civilian Defense Expenses	625.33

Fred J. Shores, Register of Deeds	103.44
Milo L. Knight, Trust Fund Accounts and Writing Warrants	135.00
S. H. Stevens, Maps and Surveying	105.45
Miscellaneous	377.18

\$ 4,622.78

SCHEDULE 31
County Tax

Harry S. Huckins, County Treasurer	\$17,225.90
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SCHEDULE 32
Precincts

Lebanon	\$11,000.00
West Lebanon	4,437.00

\$15,437.00

SCHEDULE 33
School District

Appropriation	\$111,630.00
Dog Tax, 1944	1,016.90

\$112,646.90

SCHEDULE 34
Dog Damage

Dog License Tags	\$ 20.09
Dog Damage	196.88

\$ 216.97

SCHEDULE 35
Temporary Loans

Lincoln R. Young & Company	\$60,000.00
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SCHEDULE 36
Special Bonus Tax

Treasurer, State of New Hampshire	\$11,183.00
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SCHEDULE 37
Refunds—Taxes

1942 Tax overpayments refunded	\$ 4.00
1943 Tax overpayments refunded	4.00
1944 Tax overpayments refunded	10.00

\$ 18.00

SCHEDULE 38
Accounts Payable

1943 Withheld Taxes	\$ 150.48
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HEALTH OFFICER'S REPORT

The year just passed has been a busy one for this department, owing to the great number of complaints, from different localities. Notwithstanding that the Town has established a suitable "Town Dump", the public still throw their "along the Highways or into the River as before. The Old East Lebanon Road seems to attract people with Trucks and Trailers, to dump their loads, either beside of, or into, the River, although Signs are posted all along the road. In two cases, parties were made to re-load and clean up places where they had dumped their loads. All along our highways people are still throwing paper bags and boxes, of garbage, thus providing a breeding place for flies and mosquitoes.

The Doctors and Nurses have reported the following cases: 38 cases of Scarlet Fever, 22 of Mumps, 22 of Chicken Pox, 7 of Measles, 7 of Venereal Diseases, 6 of Infantile Paralysis, with two deaths, 2 of Pneumonia, 1 case of Anthrax, 1 of Para-Typhoid, 1 of Undulant Fever and 1 of Whooping Cough.

During the prevalence of the Infantile Paralysis cases, we tried to protect the children of our community, by closing all Public Swimming Places, and by forbidding all children under sixteen years of age to attend the picture theatre, or any other public gathering. The Board of Education very kindly postponed the opening of the Fall Term of Schools, and the general public seemed pleased with the result, for while at one time we had 32 children quarantined, we did not get a bad result, from it, due to the cooperation of the parents and children.

The local Doctors and Nurses, with the assistance of ladies from different societies, have conducted Child Clinics, during the year as usual.

Again I wish to thank the Selectmen, the Doctors, the District and School Nurses, and all citizens, who have in so many ways aided me in my work as your Health Officer. To Harry Manson, Superintendent of the Lebanon Water Works, I also extend thanks for the courtesies he has shown me, in viewing dumps along the River.

Respectfully,

Geo. U. L. Leavitt,
Health Officer.

REPORT OF MILK INSPECTOR

A large percent of the milk now consumed in Lebanon is pasteurized. This is the safest method to use.

All the cattle are now Bang's tested, removing the danger of Undulant Fever to a great extent.

The report rendered by The Laboratory of Hygiene in Concord, N. H., from the last samples taken were very satisfactory in regard to Bacteria Count, B Coli, and Sediment.

The samples and general technic of inspection has been carried out as in the past with results that have proved satisfactory.

We are able now to treat Mastitis, when found, more satisfactorily than before, using the sulfa drugs. This trouble occurs in many herds producing milk and if animals suffering from this disease are not restricted from the milk supply and treated, will cause serious trouble to public health.

Milk is conceded to be one of our greatest food supply when produced under sanitary conditions.

W. B. Mowers,
Milk Inspector.

LIBRARIAN'S REPORT

For Year Ending December 31, 1944

Accession of Books:

By purchase	184
By gift	16

	200
Books discarded or lost	195
Present number of books	9,548
Number of books in circulation Dec. 31	479

Circulation for the Year:

Fiction	8,111
Juvenile	3,175
Non-fiction	3,234

Total	14,520
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Money Received and Expended:

Received:

Cash on hand Feb. 1, 1944	\$ 56.29	
Received from sale of books and paper	11.71	
Received from fines	87.83	
	<hr/>	\$ 155.83

Expended:

Paid to Treasurer	\$ 55.00	
Supplies, books, and labor	44.07	
Cash on hand	56.76	
	<hr/>	\$ 155.83

S. Blanche Young,
Librarian.

**REPORT OF THE TRUSTEES OF THE
LEBANON PUBLIC LIBRARY**

For Period February 1, 1944-December 31, 1944

Receipts

Cash on hand from last year	\$1,386.30
William S. Carter Estate	340.00
Town of Lebanon	1,600.00
Maria H. White Fund, National Bank of Lebanon dividend	15.00
Blanche Young, fines	55.00

\$3,396.30

Payments

Books	\$ 291.30
Magazines	52.75
Rebinding	70.72
Librarian	701.03
Withholding Tax (Librarian)	26.37
Assistants to Librarian	474.21
Janitor	440.00
Fuel	268.95
Lights	98.69
Water	9.17
Miscellaneous	440.92
Cash on hand	522.19

\$3,396.30

TRUST FUNDS

Town of Lebanon, Trustee

Watson K. Eldridge Fund	\$
Gilman C. Whipple Fund	5,000.00
Martin V. Purmort Fund	500.00

\$

Funds in Hands of Library Trustees

Universalist Society Fund, deposited in New Hampshire Savings Bank	\$ 300.00
Maria H. White Fund, deposited in New Hampshire Savings Bank	\$1,000.00
Five shares National Bank of Lebanon stock	500.00
	\$1,500.00
Bela Eastman Fund, deposited in New Hampshire Savings Bank	200.00
William S. Ela Fund, deposited in Amoskeag Savings Bank	\$ 400.00
Paid for land in rear of Library	300.00
	\$ 700.00
E. A. Tenney Fund, deposited in New Hampshire Savings Bank	300.00
David T. Ross Fund, deposited in Mascoma Savings Bank	100.00
Emily Perrin Fund, deposited in Amoskeag Savings Bank	100.00
Charles M. Hildreth Fund, deposited in Dartmouth Savings Bk.	2,500.00
Charles M. Hildreth Fund, deposited in Mascoma Savings Bank	2,500.00
Margaret S. Lathrop Fund, deposited in Mascoma Sav.'s Bk.	302.56
Hannah M. Wood Fund, deposited in Mascoma Savings Bank	50.00
Alice B. Dewey Fund, deposited in Dartmouth Savings Bank	500.00
	\$ 9,052.56

The accumulated interest on the above Bank Books was not withdrawn during the above mentioned period.

C. Elbert Dole, Treasurer
For the Trustees.

ANNUAL SUMMARY

LEBANON-ENFIELD MUNICIPAL COURTS

Probation Department

1944	Probationers		Total
	Adult	Juvenile	
February	19	9	28
March	20	9	29
April	20	12	32
May	20	12	32
June	20	16	36
July	20	15	35
August	19	15	34
September	17	17	34
October	17	18	35
November	18	21	39
December	16	20	36

Collections

	Fine-Costs	Support	Restitution	Totals
February	\$ 23.60	\$ 119.33	\$ 5.00	\$ 147.93
March	2.00	115.10		117.10
April	18.20	172.14		190.34
May	95.15	300.15	7.00	402.30
June	11.70	228.35	10.50	250.55
July	34.40	196.00		230.40
August	61.55	226.00		287.55
September	60.70	215.00		275.70
October	199.72	216.00	32.90	448.62
November	101.88	153.02	81.59	336.49
December	81.10	163.02	28.00	272.12

\$690.00	\$2,104.11	\$164.99	\$2,959.10
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	Adult	Juvenile
Investigations	74	90
New Probationers	27	20
Transferred		1
Discharged	24	7
Violations	7	

Ernest P. Conlon

Probation Officer

POLICE DEPARTMENT

Arrests for Year Ending December 31, 1944

Drunkenness	61
Disturbing the Peace	3
Disorderly Conduct	4
Resisting Arrest	5
Assault	7
Lewd and Lascivious Conduct	1
Brawl	1
Larceny	2
Breaking glass in highway	1
Non-Support	6
Threat	1
Fraud	1
Fugitive from justice	4
Bastardy	1
Escaped prisoners	2
Obtaining money under false pretenses	1
Deserters from army	5
Operating under the influence of liquor	14
Operating so as to endanger	2
Permitting unlicensed operator to operate	1
Speeding	10
Operating after license suspended	2
Operating without a license	4
Operating unregistered car	2
Operating with plates attached assigned to another vehicle	2
<hr/>	
Total Arrests	143
Commitments to Jail	14

Property stolen and recovered by police and returned to owners amounting to \$2,230.00.

540 doors found unlocked and secured by the night police.

1746 complaints to police were investigated.

3 Automobiles stolen and recovered.

69 Minor accidents reported.

1 Fatal accident in which four were killed.

73 Tramps lodged.

The juvenile situation seems to be on the increase and we are trying to cope with it to the best of our ability.

The police departments are the same as all other businesses and we have a very serious man power shortage at this time. But despite the shortage the men we have are working overtime to make lebanon a real town to live in.

Men now working for Police Department are:

Clarence W. Wright, Chief

Myrl Eaton, Clayton Roy, Floyd Lackey, Raymond Roy, and Sylvio Desroches, regular patrolmen.

George Leavitt, William Harriman, and Clarence Hastings, special officers.

Respectfully submitted,

C. W. Wright,

Chief of Police.

REPORT OF THE RELIEF DEPARTMENT

Board of Selectmen

Lebanon, N. H.

Gentlemen:

The following is a report of the relief department of direct relief cases for the year 1944.

During the 11 month period from Feb. 1 to Dec. 31 relief has been granted to 80 persons.

Number of families	19—Persons	65
Boarding adults		2
Deaths		3
Single persons		10
		<hr/>
		80

Three cases of non-support have been brought before the Court with good results.

Several cases have been handled by local relief agencies and their cooperation is greatly appreciated.

Respectfully submitted

William J. Murphy,

Overseer.

FOREST FIRES

Another Enemy to Conquer

Here is a home front fight that everyone can get into. Last year in this State 558 brush and forest fires burned over 4,648 acres of land, of which 2,788 acres were valuable timber and young growth. With available manpower the lowest of any year since the war started, you can help to keep this loss down by preventing these fires from starting.

Keep in mind these simple rules:

1. Always get a permit from your forest fire warden before starting any fires in the open. Burning under certain conditions is permitted.
2. Never burn unless you have enough help to control your fire—a permit does not excuse you of negligence in case it gets away.
3. Always report any uncontrolled fire promptly to your forest fire warden. Minutes lost are acres lost.
4. Be especially careful with cigarettes, matches and pipes. Smokers caused most of our fires.
5. Never leave a fire unless it is dead out. You can't feel safe while there is a spark left.

KEEP NEW HAMPSHIRE GREEN

